REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**
National Office Building
*Quezon City*

| RA No. 11213 | 000-00 OT-033-2023 | |
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Person to Contact: Chief, Law & Legislative Division
Tel Nos. 926-55-36/927-09-63

Date: APR 25 2023

**RGR REALTY**
Kabuhi, Pandan
Mambajao, Camiguin 9015

Attention: **Mr. Rodrigo G. Rollorata**
Property Administrator

Gentlemen:

This refers to your request on behalf of Perla L. Imperial, Eugeniano L. Loquillano, Sinforiano L. Loquillano, Rodolfo L. Loquillano and Imelda L. Derecho ("Loquillano Heirs") to avail of the estate tax amnesty program and to allow them to file the estate tax returns and pay the estate tax due on the estates of Eugeniano L. Loquillano, Sr., Sulpicia L. Loquillano ("Sps. Loquillano") and Abundia Labadan ("Ms. Labadan") in the Bureau of Internal Revenue (BIR) Revenue District Office (RDO) No. 97 – Gingoog City instead of BIR RDO No. 52 - Paranaque City.

Background:

1. The Loquillano Heirs inherited from their parents, Sps. Loquillano and their aunt, Ms. Labadan, properties situated in Guinsiliban and Sagay, Camiguin.

2. Sps. Loquillano and Ms. Labadan died on November 2, 1986, January 7, 2001, and July 7, 1994, respectively, in Paranaque City, Metro Manila.

3. Sps. Loquillano were residents of Paranaque City while Ms. Labadan was domiciled in Maac, Guinsiliban, Camiguin where she grew, retired as public school teacher and managed the properties left by her father.

4. Sulpicia L. Loquillano brought her sister, Ms. Labadan, to Paranaque City for medical attention where the latter had stayed before her death for less than five (5) months only.

5. Although Ms. Labadan's death certificate correctly shows Paranaque City as her place of death, it erroneously indicated Paranaque City as her residence instead of Maac, Guinsiliban, Camiguin.

OT- 033-2023
APR 25 2023

6. Four (4) of the five (5) heirs live in the United States of America and three (3) of them are in their senior years. The fifth heir lives in Cavite and immobilized due to old age.

In view of the Covid 19 pandemic which restricts your movement, the old age of the heirs, and the distance of the properties to the heirs, you now request to avail of the estate tax amnesty program and to separately file the estate tax returns and pay the estate tax due on the estates of Sps. Loquillano and Ms. Labadan in RDO No. 97 – Gingoog City.

In reply, please be informed that Sections 90 (D) and 91 (A) of the National Internal Revenue Code (Tax Code) of 1997, as amended, read as follows:

*"SEC. 90. Estate Tax Returns. –*

*xxx xxx xxx*

*(D) Place of Filing. – Except in cases where the Commissioner otherwise permits, the return required under Subsection (A) shall be filed with an authorized agent bank, or Revenue District Officer, Collection Officer, or duly authorized Treasurer of the city or municipality in which the decedent was domiciled at the time of his death or if there be no legal residence in the Philippines, with the Office of the Commissioner."*

*"SEC. 91. Payment of Tax. –*

*(A) Time of Payment. – The estate Tax imposed by Section 84 shall be paid at the time the return is filed by the executor, administrator or the heirs."*

On the other hand, Section 9 of Revenue Regulations (RR) No. 6-2019[1], implementing Republic Act (RA) No. 11213 or the Estate Amnesty Act[2], provides as follows:

*"Section 9. Time and Place of Filing Estate Tax Amnesty Return (BIR Form No. 2118-EA) and Payment of Estate Tax Due. –*

*For purposes of these Regulations, the Estate Tax Amnesty Return (ETAR) (BIR Form No. 2118-EA) (Annex B) shall be filed by the executor, administrator, legal heirs, transferees or beneficiaries, who wish to avail of the Estate Tax Amnesty not later than June 14, 2023 with the RDO having jurisdiction over the last residence of the decedent. In the case of a non-resident decedent, with executor or administrator in the Philippines, the ETAR shall be filed with the RDO where such executor/*

[1] As amended by RR No. 17-2021
[2] As amended by RA No. 11569

OT-033-2023
APR 25 2023

*administrator is registered or if not yet registered, at the executor/ administrator's legal residence. In the case of a non-resident decedent, with no executor or administrator in the Philippines, the ETAR shall be filed with RDO No. 39 – South Quezon City. The foregoing provisions notwithstanding, the Commissioner of Internal Revenue may exercise his power to allow a different venue/place for the filing of tax returns."*

Based on the foregoing justifiable reasons, your request to file the estate tax returns of Sps. Loquillano and Ms. Labadan and pay the corresponding estate taxes due thereon in RDO No. 97 – Gingoog City is hereby granted. Moreover, you have until June 14, 2023 to avail of the estate tax amnesty program.

This ruling is being issued on the basis of the foregoing facts as represented. However, if upon investigation, it will be ascertained that the facts are different, then this ruling shall be considered null and void.

Very truly yours,

**ROMEO D. LUMAGUI, JR.**
Commissioner of Internal Revenue
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